

SPEAKER NICHOL: All right. Senator Vard Johnson, do you wish to take those up? This is number 5, Senator Vard Johnson.

SENATOR V. JOHNSON: Right, I understand. I've finally got my head on straight. I probably lost that last vote because I didn't have my head on quite right, so bear with me.

SPEAKER NICHOL: Well, we won't argue about that.

SENATOR V. JOHNSON: I know, I understand. Doesn't always work out correct. This is a simple, straightforward proposition. Again, so that everybody knows what it is, I am asking this body to approve a one cent increase in the sales tax, period. That is the amendment. Obviously, if the bill is amended to do that, and the bill is then moved off General File, the one cent increase will be dedicated to a homestead exemption. But I can guarantee you that you will face this same proposition tomorrow, I guess not yet today, but tomorrow on Senator Lamb's bill, LB 38, because we've got the very same language in that bill that will increase the sales tax by one cent, and we will dedicate the one cent to the ten percent property tax rebate measure which Senator Lamb has. But what I need from you today, if you are willing to give it, is simply the authorization to increase the sales tax one cent with the one cent then being dedicated for the homestead bill. That is all the amendment does. That is what I ask for.

SPEAKER NICHOL: Senator Beutler, then Senator Lamb.

SENATOR BEUTLER: Mr. Speaker, members of the Legislature, I suppose your view of whether taxes are too high or too low right now has something to do with how you vote on this particular issue. In that regard there were some handouts passed out to you, by Senator Johnson, that I think, just so that you are operating with more accurate information, should be updated a little bit. His first chart, on state and local per capita tax, that is for fiscal year '80-81, shows Nebraska 31st in the states. As of the latest figures, which I think are '83-84, we are 23rd, not 31st. So things have been changing a little bit in terms of the state and local per capita tax. On the second chart, on page two, it shows state government tax revenue per thousand of personal income, it shows us way down at 46th among the 50 states. More recent information would indicate that in